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## PART II—Section 4

### Statutory Rules and Orders issued by the Ministry of Defence

#### MINISTRY OF DEFENCE

New Delhi, the 21st August 1954

**S.R.O. 313.**—In exercise of the powers conferred by section 60 of the Cantonments Act, 1924 (II of 1924), the Cantonment Board Shahjahanpur, with the previous sanction of the Central Government, hereby imposes within the limits of the Cantonment of Shahjahanpur a tax on all persons exercising a profession, trade or calling or holding any employment within the limits of the Cantonment in the circumstances and at the rates specified hereunder and subject to the exemptions mentioned hereafter:

**Definitions.**—In the notification—

- (1) 'person' includes a firm, company or association and also an agent of a firm, company or association and
- (2) 'income or profit' means—
  - (i) the relation to a person carrying on trade or business, the total income accruing to such person from such trade or business, minus such expenses as may be determined by the Cantonment Board to be appropriate for carrying on the trade or business; and
  - (ii) in relation to any other person, his total income from his profession or employment.

**2. Liability to pay tax.**—If in any half year, any person exercises a profession, trade or calling or holds an employment for a period not less than 30 days in the aggregate in the Cantonment such person shall be liable to pay the tax under this notification.

**3. Exceptions.**—The aforesaid tax shall not be leviable—

- (a) in respect of persons paying the hawker's tax imposed in the said Cantonment under the notification of the Government of India, Defence Department No. 1889, dated 15th November, 1941;
- (b) in respect of persons paying the hackney carriages tax imposed in the said Cantonment under the notification of the Government of India in the Ministry of Defence No. 750, dated 8th May, 1948;
- (c) in respect of the Executive Officers and all employees of the said Cantonment Board;
- (d) in respect of all persons whose income is derived from employments held under the Government of India or under the Government of Uttar Pradesh;

(e) in respect of income or profit from any trade, profession or calling being less than Rs. 600 per annum, and

(f) in respect of sellers of milk who are paying a license fee to the Cantonment Board for selling milk and for keeping milch cattle in the Cantonment limits and whose income is less than Rs. 1,200 per annum,

4 When the income or profit does not exceed Rs. 700 per annum, the amount of the aforesaid tax shall be as follows:—

Serial No.	Name of trade, profession or calling	Amount of Tax for half year
		Rs. A. P.
1.	Butchers	1 8 0
2.	Dealers in poultry and eggs	1 8 0
3.	Dealers in game	1 8 0
4.	Dealers in fish	1 8 0
5.	Dealers in pork	1 8 0
6.	Dealers in meat, mutton, beef	1 8 0
7.	Dealers in milk	2 8 0
8.	Dealers in butter, ghee	1 8 0
9.	Keepers of Bakeries	2 0 0
10.	Dealers in fruits, vegetables	1 8 0
11.	Manufacturers of Aerated water	3 0 0
12.	Dealers in Aerated water	2 0 0
13.	Dealers in Ice-cream	1 8 0
14.	Dealers in Bread, Biscuits	2 0 0
15.	Dealers in Sweetmeat	2 8 0
16.	Dealers in Paddy, grain	2 0 0
17.	Dealers in Sugar	2 0 0
18.	Keepers of hotels or Restaurants	4 0 0
19.	Dealers in firewood	3 0 0
20.	Dealers in coal and charcoal	3 0 0
21.	Dealers in Kerosene oil or other inflammable articles	3 0 0
22.	Dealers in Cigarettes, Biris and matches	3 0 0
23.	Dealers in Hays, straw, Bhusa	3 0 0
24.	Dealers in furniture	3 0 0
25.	Dealers in wood	3 0 0
26.	Dealers in cloth	3 0 0
27.	Tailors plying private trade	2 8 0
28.	Money lenders and bankers	4 0 0
29.	Dhobies	1 8 0
30.	Keepers of washing companies, laundries	3 0 0
31.	Barbers	1 8 0
32.	Keepers of shaving saloons	3 0 0
33.	Bicycle Dealers	3 0 0
34.	Bicycle Repairers	1 8 0
35.	Dealers in Motor Cars and parts	4 0 0
36.	Sellers of Pan and Tobacco	2 8 0
37.	Manufacturers of and dealers in Shoes, Boots and other leather goods.	3 0 0

Serial No.	Name of trade, profession or calling	Amount of Tax for half year
		Rs. A. P.
38.	Dealers in other goods made of leather . . . . .	3 0 0
39.	Shoe-repairers . . . . .	1 8 0
40.	Photographers and dealers in Photographic goods . . . . .	3 0 0
41.	Potters and makers of tiles . . . . .	3 0 0
42.	Keepers of Charcoal Kilns . . . . .	3 8 0
43.	Keepers of Brick . . . . .	4 0 0
44.	Any trade, profession or calling other than those enlisted above . . . . .	3 8 0

Provided that the tax payable by a person who carries on more than one trade, profession or calling shall be Rs. 6 per half year.

45. When the income or profit exceeds Rs. 700 per annum, the amount of the aforesaid tax shall be as follows:—

(1) Income exceeding Rs. 700 but not exceeding Rs. 900 per annum the tax per half year is . . . . .	Rs. A. P. 4 4 0
(2) Income exceeding Rs. 900 but not exceeding Rs. 1100 per annum the tax per half year is . . . . .	4 8 0
(3) Income exceeding Rs. 1100 but not exceeding Rs. 1300 per annum the tax per half year is . . . . .	5 0 0
(4) Income exceeding Rs. 1300 but not exceeding Rs. 1500 per annum the tax per half year is . . . . .	10 0 0
(5) Income exceeding Rs. 1500 but not exceeding Rs. 2000 per annum the tax per half year is . . . . .	15 0 0
(6) Income exceeding Rs. 2000 but not exceeding Rs. 2500 per annum the tax per half year is . . . . .	20 0 0
(7) Income exceeding Rs. 2500 but not exceeding Rs. 3000 per annum the tax per half year is . . . . .	25 0 0
(8) Income exceeding Rs. 3000 but not exceeding Rs. 3500 per annum the tax per half year is . . . . .	30 0 0
(9) Income exceeding Rs. 3500 but not exceeding Rs. 5000 per annum the tax per half year is . . . . .	40 0 0
(10) Income exceeding Rs. 5000 but not exceeding Rs. 7000 per annum the tax per half year is . . . . .	60 0 0
(11) Income exceeding Rs. 7000 but not exceeding Rs. 10000 per annum the tax per half year is . . . . .	80 0 0
(12) Income exceeding Rs. 10000 but not exceeding Rs. 20000 per annum the tax per half year is . . . . .	100 0 0
(13) Income exceeding Rs. 20,000 but not exceeding Rs. 30,000 per annum the tax per half year is . . . . .	150 0 0
(14) Income exceeding Rs. 30,000 but not exceeding Rs. 40,000 per annum the tax per half year is . . . . .	200 0 0
(15) Income exceeding Rs. 40,000 . . . . .	250 0 0

[No. 53/39/G.L. & C./54/D (C.&L.)]

NAGENDRA SINGH, Jt Secy.

S.R.O. 314.—In exercise of the powers conferred by sub-section (1) of section 16 of the Cantonments Act, 1924, (II of 1924), the Central Government is pleased

to fix the 14th October, 1954, as the date on which ordinary elections in Pachmarhi Cantonment shall be held.

[No. 29/G/L&C/54/7945-G/D/C&L.]

**S.R.O. 315.**—In exercise of the powers conferred by sub-section (1) of section 16 of the Cantonments Act, 1924 (II of 1924), the Central Government is pleased to fix the 2nd November, 1954, as the date on which ordinary elections in Jhansi Cantonment shall be held.

[No. 29/29/G/L&C/54/7719-G/D(C&L).]

**S.R.O. 316.**—In exercise of the powers conferred by sub-section (1) of section 16 of the Cantonments Act, 1924 (II of 1924), the Central Government is pleased to fix the 16th November, 1954, as the date on which ordinary elections in Shillong Cantonment shall be held.

[No. 29/15/G/L&C/54/7592-G/D(C&L).]

**S.R.O. 317.**—In exercise of the powers conferred by the Proviso to sub-section (1) of section 15 of the Cantonments Act, 1924 (II of 1924), and in supersession of Ministry of Defence Notification No. S.R.O. 67, dated the 20th February, 1954, the Central Government, being satisfied that it is necessary in order to avoid administrative difficulty, is pleased to extend the term of office of the elected member of the existing Cantonment Board, Cannanore Cantonment upto the 16th October, 1954, or until the date of notification of the election of his successor under sub-section (7) of section 13 *ibid*, whichever date is earlier.

[No. 29/29/G/L&C/54/5721-G/D/(C&L).]

**S.R.O. 318.**—In pursuance of sub-section (7) of Section 13 of the Cantonments Act, 1924 (II of 1924), the Central Government is pleased to notify that a vacancy has occurred in the Cantonment Board Kirkee, by reason of the acceptance by the Central Government of the resignation of Shri H. S. Ursekar, Judicial Magistrate, Class I.

[No. 19/9/G/L&C/52/7629-G/54/D(C&L).]

**S.R.O. 319.**—In pursuance of sub-section (7) of Section 13 of the Cantonments Act, 1924 (II of 1924), the Central Government is pleased to notify that Shri D. B. Hanmar, Sub Divisional Magistrate, F. C. Poona City & Canit, has been nominated as a member of the Cantonment Board Kirkee by the Additional District Magistrate Poona in exercise of the powers conferred under section 13(4) (b) *ibid* *vice* Shri H. S. Ursekar, Judicial Magistrate Class I resigned.

[No. 19/9/G/L&C/52/7629-G/54/D(C&L).]

**S.R.O. 320.**—In pursuance of sub-section (7) of section 13 of the Cantonments Act, 1924 (II of 1924), the Central Government is pleased to notify that a vacancy has occurred in the Cantonment Board Jalepahar, by reason of the acceptance by the Central Government of the resignation of Lt. C. D. Ramamurthi.

[No. 19/8/G/L&C/54/7570-G/D(C&L).]

**S.R.O. 321.**—In pursuance of sub-section (7) of Section 13 of the Cantonments Act, 1924 (II of 1924), the Central Government is pleased to notify the nomination of Capt. N. P. Singh as a member of the Cantonment Board Jalapahar, *vice* Lt C. D. Ramamurthi resigned.

[No. 19/8/G/L&C/54/7570-G/D(C&L).]

**S.R.O. 322.**—In pursuance of sub-section (7) of section 13 of the Cantonments Act, 1924 (II of 1924), the Central Government is pleased to notify that a vacancy has occurred in the Cantonment Board Jullundur, by reason of the acceptance by the Central Government of the resignation of Major R. S. Thakur.

[No. 19/23/G/L&C/50/7785-G/54/D(C&L).]

**S.R.O. 323.**—In pursuance of sub-section (7) of Section 13 of the Cantonments Act, 1924 (II of 1924), the Central Government is pleased to notify the nomination of Major M. M. Mukerji as a member of the Cantonment Board Jullundur, *vice* Major R. S. Thakur, resigned.

[No. 19/23/G/L&C/50/7785-G/54/D(C&L).]

**S.R.O. 324.**—In pursuance of sub-section (7) of section 13 of the Cantonments Act, 1924 (II of 1924), the Central Government is pleased to notify that a vacancy has occurred in the Cantonment Board Subathu, by reason of the acceptance by the Central Government of the resignation of Lt. Suresh Prasad Dikshit.

[No. 19/28/G/L&C/50/7840-G/54/D(C&L).]

**S.R.O. 325.**—In pursuance of sub-section (7) of Section 13 of the Cantonments Act, 1924 (II of 1924), the Central Government is pleased to notify the nomination of Capt. K. R. Banerjee, as a member of the Cantonment Board Subathu, *vice* Lt. Suresh Prasad Dikshit resigned.

[No. 19/28/G/L&C/50/7840-G/54/D(C&L).]

**S.R.O. 326.**—Whereas it has been reported that Lt. G. D. Kapoor, though unable to discharge his duties as a member of the Cantonment Board Ranikhet has failed to resign his office, the Central Government, in exercise of the powers conferred by sub-section (2A) of Section 34 of the Cantonments Act, 1924 (II of 1924), hereby removes the said officer from the membership of the said Board. The Central Government is further pleased in pursuance of sub-section (7) of Section 13 of the said Act to notify that a vacancy has thus occurred in the Ranikhet Cantonment Board.

[No. 19/52/G/L&C/50/7936-G/54/D(C&L).]

**S.R.O. 327.**—In pursuance of sub-section (7) of Section 13 of the Cantonments Act, 1924 (II of 1924), the Central Government is pleased to notify the nomination of Lt. Raghbir Singh as a member of the Cantonment Board Ranikhet, *vice* Lt. G. D. Kapoor removed.

[No. 19/52/G/L&C/50/7936-G/54/D(C&L).]

**S.R.O. 328.**—*Corrigendum.*—In Ministry of Defence Notifications No. S.R.O. 273 and 274, for "sub-section (7) of section 13" read "sub-section (3) of section 14".

[No. 19/24/G/L&C/50/9018-G/54/D(C&L).]

MANOHAR LALL, Under Secy.

